

CERTIFIED TRUE COPY

FILED

*Oct 15, 1996*  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION OR :  
REVOCATION OF THE LICENSE OF: :

KEVIN McHALE :

TO PRACTICE ACCOUNTANCY IN THE :  
STATE OF NEW JERSEY :

Administrative Action

CONSENT ORDER

This matter was opened to the New Jersey State Board of Accountancy upon the receipt of information that Kevin McHale had been convicted of possession of marijuana in 1987, 1988, and 1993. Notwithstanding those convictions, respondent on his application for the 1991 CPA examination and again on his application for the CPA certification in 1993, affirmed that he had not been arrested or convicted of a crime.

Respondent appeared before a committee of the full Board on April 9, 1996. He testified under oath that he believed those inquiries referred only to felony arrests and convictions and not to those crimes classified as misdemeanors, notwithstanding that the 1991 application explicitly makes inquiry as to "misdemeanors" in the question. Respondent stated that he received counseling after the 1993 conviction but he has been unable to recall the name of the counselor or locate any records pertaining to that treatment.

The Board entered into an Interim Consent Order on May 30, 1996 in this matter in order to assess whether respondent had the capacity to engage in the practice of public accountancy in the State of New Jersey, in order that the public could be assured of

respondent's truthfulness and lawful conduct. Pursuant to the Order respondent had his urine monitored at his own expense on a random, unannounced basis for a six month period and a psychological evaluation performed, the results of which were forwarded to the Board.

The Board, having considered the recommendations set forth in the psychological evaluation submitted by respondent and further having considered the respondent's testimony at a status conference held on September 18, 1996, the Board finds that the following conditions for respondent's continued licensure are adequately protective of the public.

THEREFORE IT IS ON THIS 15<sup>th</sup> DAY OF October, 1996

ORDERED AND AGREED:

1. Respondent shall have his urine monitored at his own expense on a random, unannounced basis for an additional three month period. Testing shall be performed one time per month for the entire three months. The urine specimens shall be performed with direct witnessing by a Board approved monitor. The initial drug screen will utilize the EMIT technique and all confirming tests and/or secondary tests will be performed by gas chromatographing/mass spectrometry (GC/MS). The testing procedure shall include a forensic chain of custody protocol to ensure sample integrity and to provide documentation thereof.

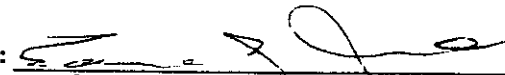
2. The result of all tests shall be reported directly to Jay Church, Executive Director of the Board or his successor, or his designee in the event he is unavailable. The Board may at anytime alter or modify the manner of the testing directed herein. In the

event of any such alteration or modification the Board shall give timely notice of any new testing requirement to the respondent.

3. In the event Kevin McHale is unable to appear for a scheduled urine test due to illness or other impossibility, consent to waive that day's test must be secured from the Board office. The lab or monitor will not be authorized to provide consent. In addition, respondent must provide the Board with written substantiation for his inability to appear, eg. physician's report.

4. Respondent shall cause the Board to receive documentation that respondent has successfully completed the American Institute of Certified Public Accountants Ethics course within three months of the entry of this Order.

STATE BOARD OF ACCOUNTANCY

By:   
Joseph J. Rogoff, CPA  
President

I have read the above Order and  
I understand its terms. I consent  
to the entry of this Order by the  
State Board of Accountancy.

 10/7/96  
Kevin McHale, Respondent